

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

**Commissioner for Patents
P. O. Box 1450
Alexandria, VA 22313-1450**

Sir

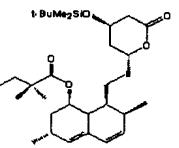
DECLARATION UNDER 37 C.F.R. SECTION 1.132

I, Jaeheon Lee, being a citizen of the Republic of Korea and presently residing at Sangrok Apt. 611-1201, #1028, Poongdukcheon-ri, Suji-eup, 449-840 Yongin-si, Kyungki-do, Republic of Korea, do declare:

That I am one of the co-inventors of the invention disclosed in the above-identified application, and hence am fully familiar with the subject matter therein; and

That I have conducted experiments in accordance with the method of Example 4 of the subject application except for using 4-dimethylaminopyridine as disclosed in Hoffman et al. and Taoka et al. instead of benzyltri-n-butylammonium bromide, to compare the effects of an acylation catalyst of the present invention with that of the cited references.

The yields of the compound of formula (VI) are shown below:

Catalyst	Reaction temperature	Process time	Yield of  (VI)
4-dimethylaminopyridine	100 °C	9 hours	75%
benzyltri-n-butylammonium bromide	80 °C	8 hours	98%

As can be seen from the results, the yield of the compound of formula (VI) obtained by using the inventive method is markedly higher than that of the cited references. As the result of such difference, the final product, simvastatin, having a high purity of at least 99% can be obtained in a high yield of 90% or higher according to the present invention (see Example 5 of the present invention).

The undersigned declarant further declares that all statement made therein of my own knowledge are true and that all statements made on information and belief are believed to be true; and further that these statements were made with knowledge that willful false statements and the like so made are punishable by fine or imprisonment, or both, under Section 1001 of Title 18 of United States Code and that such willful false statements may jeopardize the validity of the instant patent application or any patent issuing thereon.

Dated: November 8, 2007

By: Lee Jaeheon
Jaeheon Lee